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OFFICE OF THE COMPTROLLER

Proposed Revision No. 10, Chart and Description of Accounts,  
Fiscal Division

SUBJECT: New and Revised Pages , , and .

1. The Chart and Description of Accounts, Fiscal Division, is revised as follows:

a. New Accounts

- 303.2 - Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures
- 536 - Clearing Account - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures
- 661 - Inventory Acquisition Cost Differences (DR. or CR.)

b. Revised Accounts

- 450 - Invested and Donated Capital
- 535 - Expenditures for Overt Allotments for Property not Subject to Headquarters Property Procedures (formerly Expenditures from Overt Allotments for Property)

2. New account 303.2, "Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures" is established to provide a separate account in which to record accountability for payments for property subject to Headquarters property procedures. Such amounts will be treated as expenditures when the payments are made, but accountability will continue to be reflected in this account until determination is made that the amount established herein for a particular receiving report and purchase order number matches (with a zero difference) the related payable recorded by the Finance Division. New account 536, "Clearing Account - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures" is established as a reciprocal account with Finance Division to provide for clearing amounts from account 303.2 when determination is made that the amounts therein for a particular transaction do fully offset the related accounts payable as recorded by the Finance Division.

3. New account 661, "Inventory Acquisition Cost Differences (DR. or CR.)" is established for the purpose of recording taxes, cash discounts, and trade-in allowance credits on invoices for which payment is being made to the vendor for property subject to Headquarters property procedures.



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4. Account 450, "Invested and Donated Capital" is revised to exclude new account 303.2 from the sum of Fiscal Division asset and liability accounts which should agree with the sum of the budgetary accounts representing unexpended appropriations. The account also is revised to include reference to account 535 as one of the accounts to be closed into account 450.

5. The title of Account 535 is changed to "Expenditures for Overt Allotments for Property Not Subject to Headquarters Property Procedures" and the description revised to limit its use to vouchered fund allotment payments for property which is not subject to Headquarters property procedures. This change is consistent with the establishment of new account 303.2 for vouchered fund allotment payments for property subject to Headquarters property FPA procedures.

6. This revision notice should be filed with the Chart and Description of Accounts, Fiscal Division for reference purposes and the new and revised pages should be substituted for the existing pages. The pages withdrawn may be destroyed.

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**303.2 - Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures**

This debit balance account represents liquidations based on payments from vouchered fund allotments for property and subject to Headquarters property procedures. All entries to this account representing payments or charges to an advance account will be concurrently recorded as expenditures; entries representing adjustments between the amount of the payment or charges to an advance account and the amount of the related payable will be treated as non-expenditure transactions.

**Debit this account with:**

(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment covering purchases of property subject to Headquarters property procedures. (Contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of costs incurred by other Government agencies from advances made and recorded in account 146.4 for property subject to Headquarters property procedures (contra to account 146.4).

Documentation: Journal Voucher (SF 1017 - Revised) supported by monthly or other statements submitted by Agency to which the advance was made.

(c) Amounts of costs of property subject to Headquarters property procedures for which payment has been made to the contractor on a progress payment basis when the related property has been received and final settlement of the contract is made (contra to account 146.7).

**Credit this account with:**

(a) Amounts of bills rendered for collection of refunds to appropriations applicable to expenditures previously charged to this account (contra to account 192.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1060 - Revised), or copy of letter requesting payment.

(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to this account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of checks charged to this account which are scheduled to the Disbursing Officer for cancellation (contra to account 101).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

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Documentation: Journal Voucher (1017 D - Revised) supported by receiving report evidencing delivery of property and evidence of final settlement.

(d) Amount of cash discount or trade-in allowance credits taken on the payment being made to the vendor (contra to account 661).

Documentation: Voucher and Schedule of Payments (SF 1166).

(d) Amount of any taxes added to invoices for which payment is being made to the vendor (contra to account 661).

Documentation: Voucher and Schedule of Payments (SF 1166).

(e) Amounts in this account for particular purchases which match the accounts payable recorded by the Finance Division with zero differences (contra to account 536).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly listing of matched vouchered fund allotment payments and related payables as prepared by ADPD.

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C. Capital Account

450 - Invested and Donated Capital

This is a clearing account for the purpose of closing accounts 530, 531, 535, 536, and the 600 series accounts at the end of each fiscal year.

Debit this account with:

- (a) Amount of balance in account 531, "Reimbursements to Appropriations" at the close of each fiscal year (contra to account 531).
- (b) Amount of balances in accounts 535, "Expenditures from Overt Allotments for Property" and 536, "Clearing Account - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures" at the close of each fiscal year (contra to accounts 535 and 536).
- (c) Amounts of debit balances in the 600 series accounts at the close of each fiscal year (contra to applicable accounts).

Documentation for all entries:  
Journal Voucher (SF 1017 G - Revised).

Credit this account with:

- (a) Amount of balance in account 530, "Expended Appropriations", applicable to the "M", "Q" accounts and the currently lapsing appropriation, and the currently lapsing portion of the "G" account at the close of each fiscal year (contra to account 530).
- (b) Amounts of credit balances in the 600 series accounts at the close of each fiscal year (contra to applicable accounts).

Documentation for all entries:  
Journal Voucher (SF 1017 G - Revised).

NOTE: Confirmation shall be made after the books are closed as of 30 June each year that the sum of any credit balances in this account and account 530 as of that date is equal to the balance of accounts receivable outstanding for Miscellaneous Receipts that have been billed but not collected (a portion of the balance of account 152.9, "Accounts Receivable - Other", as of the same date). This confirmation will have the effect of concurrently confirming that the net sum of the Fiscal Division asset and liability accounts (except the portion of account 152.9 used in the above reconciliation and the balance of account 303.2) is in agreement with the sum of the budgetary accounts representing unexpended appropriations.

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**E. Cost Accounts**

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**535 - Expenditures from Overt Allotments for Property Not Subject to Headquarters Property Procedures**

This debit balance reciprocal account represents the amount of disbursements made by the Fiscal Division representing property expenditures applied against overt allotments for which a debit to an asset or expense account is or is to be recorded in the accounts maintained by the Finance Division. Such expenditures will represent payments for property which is not subject to Headquarters property procedures. A separate account identified with an "M" suffix will be maintained for the amount of such disbursements applicable to appropriations which have been unavailable for obligation for two or more fiscal years.

Debit this account with:

(a) Amounts of such property costs incurred by other Government agencies from advances made and recorded in account 146.4 that are chargeable to vouchered fund allotments (contra to account 146.4).

Documentation: Journal Voucher (SF 1017 G - Revised), supported by monthly or other statements submitted by agency to which the advance was made.

(b) Amounts of vouchers and claims covering purchases of such property scheduled to the disbursing officer for payment (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

(c) Amounts of advances charged to this account when such property has been received and final settlement of the contract is made (contra to account 146.7).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by receiving report evidencing delivery of property and evidence of final settlement.

Credit this account with:

(a) Amounts of bills rendered for collection of refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1080 - Revised), or copy of letter requesting payment.

(b) Amounts of collection of refunds to appropriations applicable to expenditures previously charged to this account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

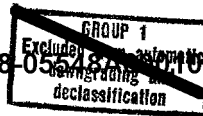
(c) Amounts of checks charged to this account which are scheduled to the disbursing officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1090 - Revised).

(d) Amount of balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

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536 - Clearing Account - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

This debit balance reciprocal account represents the amounts of payments from vouchered fund allotments for property subject to Headquarters property procedures for which accountability has been dropped by reason of offset against accounts payable recorded by Finance Division.

Debit this account with:

(a) Amounts of payments from vouchered fund allotments for particular purchases which offset accounts payable recorded by the Finance Division (contra to account 303.2).

Documentation: Journal Voucher (SF 1017 G - Revised) supported by monthly listing of matched vouchered fund allotment payments and related payables as prepared by AFPD.

Credit this account with:

(a) Amount of balance in this account at the end of each Fiscal Year (contra to account 450).

Documentation: Journal Voucher (SF 1017 G - Revised).

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661 - Inventory Acquisition Cost Differences (DR. or CR.)

This debit or credit balance (nominal) account represents taxes, cash discounts, and trade-in allowance credits on invoices for property subject to Headquarters property procedures for which payment is made from vouchered fund allotments.

Debit this account with:

(a) Amount of taxes added to the invoice for which payment is being made to the vendor (contra to account 303.2).

Documentation: Voucher and Schedule of Payments (EF 1166).

(b) Amount of credit balance in this account at the end of each Fiscal Year (contra to account 450).

Documentation: Journal Voucher (EF 1617 G - Revised).

Credit this account with:

(a) Amount of cash discount or trade-in allowance credits taken on the payment being made to the vendor (contra to account 303.2).

Documentation: Voucher and Schedule of Payments (EF 1166).

(b) Amount of debit balance in this account at the end of each Fiscal Year (contra to account 450).

Documentation: Journal Voucher (EF 1617 G - Revised).

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